



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

OCT 25 2010

Re: **Oquirrh School, 350 South, 400 East, Salt Lake City, Utah**  
Project Number: 24080

Dear

My review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank your representatives, for meeting with me in Washington on September 20, 2010, and for providing a detailed account of the project. I also thank for attending the meeting, and for participating via conference call.

After careful review of the complete record for this project, including the additional photographs supplied by following our meeting, I have determined that the rehabilitation of the Oquirrh School is not consistent with the historic character of the property, and that the project does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 20, 2010, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1894, the Oquirrh School was individually listed in the National Register of Historic Places on December 4, 2008. The documentation on file with the National Park Service cites the building as one of the first schools built in a comprehensive campaign of educational reforms accompanying the effort to win statehood. It is also significant as the last surviving school designed by Richard K. A. Kletting, architect of the Utah State Capitol.

The completed rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the insertion of new dropped ceilings that extend below the window heads. I agree with TPS that this treatment has impaired the overall historic character of the Oquirrh School.

The primary character defining features of the classrooms in the Oquirrh School—and found in many schools of the period—are the tall ceilings and large windows that flood the interior with natural light. In the case of the Oquirrh School, the Level 1 (ground floor) ceilings were 11'-6" high and the Levels 2 and 3 (classroom floors) ceilings were variously 14'-0" or 13'-6" high. In the rehabilitation, the ceilings were dropped to a uniform 10'-0" height, except for the Level 2 lobby, which remained full-height, while the ceilings in secondary spaces were lowered to 8'-0" high. Along the exterior walls with windows, soffits

were constructed at the height of the window heads and which extend 2'-0" in from the face of the exterior walls.

During the appeal meeting, \_\_\_\_\_ explained that the 16" deep steel beams installed at the Level 3 ceiling dictated the height of that dropped ceiling in order to provide clearance below the beams for ductwork and other mechanical systems, and that the ceiling heights on the other floors were made consistent with the Level 3 ceiling. In response to my question \_\_\_\_\_ stated that the 10'-0" ceiling heights were not a programmatic requirement for the services provided by The Children's Center. After careful review of the entire project file, including the photographs submitted after our appeal meeting, I find the argument that the physical fabric of the building required that the ceilings be lowered to ten feet to be not convincing. On Level 1, the mechanical systems required only 18" of clearance and I have no evidence that significantly larger clearances were required for Level 2 or Level 3. On Level 3, the mechanical systems could have been split above the 8'-0" ceilings of the observations rooms and run alongside the steel beams above each classroom space, allowing a significantly higher ceiling height. On Level 2, there are no steel beams to interfere with the mechanical systems, again allowing a significantly higher ceiling height. Following my review of the completed project, I have concluded that by reducing the ceiling heights in the former classrooms on Level 2 and Level 3 by 3'-6" to 4'-0" from their original heights, their historic character has been severely compromised. In addition, I find that the vertical faces of the dropped ceilings on Level 2 and Level 3 add a discordant note when viewed from the exterior. However, I have also determined that, given that Level 1 was not originally a classroom floor and that Level 4 was originally an attic, the ceiling heights on Levels 1 and 4 are acceptable and thus are not a factor in my decision.

Consequently, I find that the dramatically lowered ceilings in the former classrooms on Level 2 and Level 3 have caused the overall impact of the rehabilitation to contravene Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* While the project as completed cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if remedial measures are undertaken to recreate the historic character of the former classrooms on Levels 2 and 3. Although dropped ceilings generally are not a recommended treatment, they can be designed to be in compliance with the Standards. In this instance, I have determined that the outer edge of each dropped ceiling should extend no closer to the exterior window walls than twice the dimension it is dropped from the original ceiling height. For example, if the ceiling is dropped four feet, it must be pulled back a minimum of eight feet from the perimeter walls. Alternatively, the same setback ratio would apply if the ceilings were to be raised. The soffit heights can remain at the height of the window heads. Successfully completed, these remedial measures would largely reinstate the historic character of the former classrooms and would reduce the visibility of the dropped ceilings from the exterior.

If you choose to undertake the corrective measures described above, I recommend that you submit an amendment—with detail drawings showing the reconfigured ceilings—to TPS, attention \_\_\_\_\_ prior to proceeding with the work, with a copy to the State Historic Preservation Office. If you have any questions concerning my stipulated conditions, please contact me through \_\_\_\_\_. Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is completed and so designated by the National Park Service.

Finally, it is unfortunate that this rehabilitation proceeded so far before TPS had the opportunity to review the rehabilitation work. Reaching this juncture could likely have been avoided, given the National Park Service's experience that structures such as the Oquirrh School can be rehabilitated in a manner that accords with their historic character. Although owners are free to proceed with a rehabilitation in the

absence of a formal review by TPS, the program regulations provide at 36 CFR § 67.6(a)(1) that, *"Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk."*

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 20, 2010, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-UT  
IRS